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MHSA ARER & BHSOAC CROSS-ANALYSIS

Siskiyou County Behavioral Health | FY 2017/18 – 2023/24

Schlieter v. County of Siskiyou, Case No. 24CV12876
Prepared: March 2026

Document Purpose

This memorandum cross-analyzes all publicly available Siskiyou County MHSA Annual Revenue and Expenditure Reports (ARERs) against the state-filed Revenue and Expenditure Reports (RERs) held by the Behavioral Health Services Oversight and Accountability Commission (BHSOAC). Sources include four ARERs archived on the county's own website (FY 2017/18 through 2020/21) and the state-filed FY 2023/24 RER obtained directly from BHSOAC.

The analysis identifies discrepancies in preparer identity, filing dates, contractor reporting, expenditure patterns, and missing documents. These findings are presented as investigative findings for attorney review and deposition preparation.

PART 1: ARER/RER INVENTORY AND FILING STATUS

The following table maps every known MHSA fiscal report for Siskiyou County across both the county's archived documents portal and the BHSOAC state database. Siskiyou has 12 documents on file with BHSOAC while comparable mid-size counties (Lassen, Shasta, Tehama, Calaveras) each have 13 — indicating one missing year.

Fiscal Year	Preparer	Title	Date Filed	PEI Total	Source
FY 17/18	Rose Bullock / Anna Powell	Admin Svcs Mgr / Fiscal Tech	**1/9/2018** ⚠	$513,384	County Website (Archived)
FY 18/19	Anna Hendricks	Fiscal Technician II	3/26/2020	$533,571	County Website (Archived)
FY 19/20	Anna Hendricks	Fiscal Technician II	6/15/2021	$480,124	County Website (Archived)
FY 20/21	**Rose Bullock**	**Admin Services Manager**	6/30/2022	$459,261	County Website (Archived)

Fiscal Year	Preparer	Title	Date Filed	PEI Total	Source
FY 21/22	**[NOT FILED ON COUNTY SITE]**	—	**MISSING**	—	Siskiyou = 12 docs vs. peers = 13
FY 22/23	[Not yet confirmed state version]	—	—	—	BHSOAC — URL not yet resolved
FY 23/24	**Rose Bullock**	**Deputy Director of Admin**	6/24/2025	**$804,023**	BHSOAC State-Filed RER

⚠️ **CRITICAL OBSERVATION: The FY 21/22 ARER — covering July 2021 through June 2022, the first full fiscal year in which Dunamis ($285K), TMS ($144,537), Karuk ($73,395), and Lotus ($77,800) were all active — is absent from both the county's archived documents page and the BHSOAC state database. This is the most financially significant missing document in the entire PEI contracting record.**

PART 2: PREPARER CONTROL — WHO REPORTS WHAT THEY MANAGE

A fundamental internal controls requirement is segregation of duties: the person who manages contracts and authorizes payments should not be the same person who certifies those expenditures to the state. Across the ARER record, Rose Bullock repeatedly appears as both the administrative hub for contractor management and the individual certifying expenditures.

Fiscal Year	Preparer	Role	Significance
FY 17/18	Rose Bullock + Anna Powell	Admin Svcs Mgr / Fiscal Tech	Bullock as primary; filed mid-fiscal year (Jan 2018) — a major procedural anomaly
FY 18/19	Anna Hendricks	Fiscal Technician II	Non-managerial technician handles fiscal year in which $1.75M Prudent Reserve begins
FY 19/20	Anna Hendricks	Fiscal Technician II	Year of massive $1.05M Prudent Reserve drawdown — low-level preparer on a high-stakes year

Fiscal Year	Preparer	Role	Significance
FY 20/21	Rose Bullock	Admin Services Manager	Bullock reclaims preparer role — same year as Dunamis $285K contract (Oct 2021). Filed 6/30/2022 — very late (12 months after FY end)
FY 21/22	MISSING FROM COUNTY SITE	—	Dunamis second full year ($285K). TMS, Lotus, Karuk active. Schlieter's 2022 RFA ran during this year. County site has no ARER for this period.
FY 23/24	Rose Bullock	Deputy Director of Admin	Bullock now promoted to Deputy Director — preparing the ARER that covers the year she managed PEI contracts after the 2023 RFP she administered

Pattern Summary: **Bullock prepared or co-prepared the ARER in FY 17/18 and FY 20/21, and again prepared the state-filed FY 23/24 RER — now in her elevated role as Deputy Director of Administration. In each of these years, the ARERs cover fiscal periods during which she had direct administrative responsibility for the PEI contractors whose expenditures she is certifying. The FY 21/22 ARER — the highest-exposure year — is the one that is missing.**

PART 3: PEI EXPENDITURE TREND — SIX-YEAR ANALYSIS

The table below tracks PEI spending across all available years. The trend reveals a decline through FY 20/21 followed by a dramatic unexplained jump in FY 23/24 — the year after the degraded procurement process administered by Jauregui and Bullock.

Fiscal Year	PEI MHSA Spent	Medi-Cal FFP	Total PEI	Notes
FY 17/18	$513,384	$0	$513,384	No FFP claimed. Contractors: FRC, Rhythmsoul, Strengthening Families, GONA, Youth Programs, MHFA, SafeTalk, PCIT, Writing From Heart, Rural Media

Fiscal Year	PEI MHSA Spent	Medi-Cal FFP	Total PEI	Notes
FY 18/19	$533,571	$0	$533,571	Highest PEI spend to this point. No Dunamis; no Lotus in this ARER.
FY 19/20	$480,124	$0	$480,124	PEI drops despite COVID pandemic expanding need. Lotus appears: $3,500 (Youth MHFA) + $6,500 (Adult MHFA) = $10,000 total. No Dunamis.
FY 20/21	$459,261	$0	$459,261	**PEI falls further. Dunamis still absent from this ARER despite $285K contract BOS-approved Oct 2021 — timing anomaly.**
FY 21/22	**??? MISSING**	**???**	**??? MISSING**	**CRITICAL: First year Dunamis was fully active at $285K. TMS at $144,537, Karuk at $73,395, Lotus at $77,800 also active. No ARER on county site.**
FY 23/24	**$804,023**	$0	**$804,023**	Dramatic 75%+ increase from FY 20/21. Medi-Cal FFP still $0 for PEI despite $303K claimed for CSS. Happy Camp appears as new multi-line contractor.

Key observation: The 75%+ PEI spending increase in FY 23/24 ($459K → $804K) follows the procurement where the rigorous 2022 RFA was replaced by a degraded 9-page RFP with no rubric and no perjury certification. Meanwhile, the years covering Dunamis's active contract period (FY 21/22 and FY 22/23) are not reflected in any available ARER, leaving an evidentiary gap of approximately $1.16 million in contracted PEI spending (Dunamis $570K + combined TMS/Lotus/Karuk ~$590K) with no state expenditure records.

PART 4: FY 2023/24 STATE-FILED RER — PEI CONTRACTOR BREAKDOWN

Source: BHSOAC state-filed RER, Siskiyou FY 2023-24 (filed 6/24/2025 by Rose Bullock, Deputy Director of Administration).

Color coding: Orange = Happy Camp (new, no prior record); Blue = SCRC (approved 9 months late, Mar 2024); Green = School District programs.

Contractor / Program	Program Type	% Under 25	MHSA Amount
Etna PAL	Prevention	100%	$5,750
First Five (Ready 4k)	Prevention	100%	$6,000
First Five (ASQ Screenings)	Access & Linkage	100%	$26,000
Happy Camp (Prevention) Adults	Prevention	0%	$28,722
Happy Camp (Access & Linkage)	Access & Linkage	0%	$22,234
Happy Camp (SDR)	Stigma/Discrimination	0%	$8,050
Happy Camp (Outreach)	Outreach	50%	$9,303
Happy Camp (Prevention) Youth	Prevention	100%	$46,690
Rural Media Outreach	Stigma/Discrimination	100%	$10,000
Lotus Educational (Suicide Prevention)	Suicide Prevention	0%	$10,718
Lotus Educational (MHFA)	Outreach	0%	$8,000
SCRC (Outreach) Adults	Outreach	0%	$30,885
SCRC (Outreach) Family/Adults	Outreach	50%	$3,861
SCRC (Prevention) Adults	Prevention	0%	$16,643
SCRC (Prevention) Family/Adults	Prevention	0%	$103,300
Siskiyou Union High School District	Early Intervention	100%	$110,000
TEACH (Prevention)	Prevention	0%	$47,175
TEACH (Access & Linkage)	Access & Linkage	50%	$13,741
TEACH (SDR)	Stigma/Discrimination	50%	$9,163
Yreka High School (Early Intervention)	Early Intervention	100%	$57,500
Yreka High School (SDR)	Stigma/Discrimination	100%	$12,500
Yreka High School (Prevention)	Prevention	100%	$80,000
YES (Youth Event)	Outreach	100%	$7,875
YES (MH Awareness)	Outreach	100%	$7,970
YES (Youth Event-Prevention)	Prevention	100%	$12,407
YES (ASQ Screening)	Access & Linkage	100%	$9,295
Healthy Siskiyou Mobile Unit	Access & Linkage	0%	$39,560
TOTAL PEI PROGRAM EXPENDITURES			**$743,344**

Notable: SCRC appears in FY 23/24 across four separate line items totaling $154,689. However, per prior investigation findings, SCRC's FY 22/23 contract was not BOS-approved until March 12, 2024 — nine months after the period it was supposedly active. This means SCRC expenditures in FY 22/23 were

incurred against a contract that had not yet received BOS approval. The FY 23/24 data shows SCRC continuing into the subsequent year but the BOS approval anomaly in the prior year creates a chain-of-authorization problem.

PART 5: NUMBERED DISCREPANCIES — ARER vs. PLANNING DOCUMENTS vs. STATE RECORDS

The following table enumerates material discrepancies identified through cross-analysis of ARERs, state RERs, planning documents, and BOS records. Each is impact-rated for deposition and litigation priority.

#	Category	What the Records Show	The Problem / Significance	Impact
D-1	Missing ARER — FY 21/22	Every comparable county (Lassen, Shasta, Tehama, etc.) has 13 ARERs on file with BHSOAC. Siskiyou has 12. The county's own archived documents page shows only FY 17/18 through 20/21. FY 21/22 is absent from both portals.	FY 21/22 is the first full year of the Dunamis contract ($285K) and the first year TMS, Lotus, and Karuk were all active simultaneously under Schlieter's 2022 RFA. The ARER that would document those expenditures does not appear to exist publicly. Either it was never filed (a state reporting violation) or it was filed but not posted. This is the single most important missing document in the entire evidentiary record.	CRITICAL

#	Category	What the Records Show	The Problem / Significance	Impact
D-2	**FY 17/18 ARER Filed Mid-Year**	The FY 17/18 ARER (covering July 2017–June 2018) lists its completion date as January 9, 2018 — six months before the fiscal year even ended.	**An ARER filed before the fiscal year ends is impossible unless it contains fabricated or estimated figures. This either reflects a data entry error in the date field, or someone filed a preliminary document as a final submission. Rose Bullock is the primary preparer. No other county in the dataset shows this pattern. This is a significant compliance anomaly and a direct impeachment target.**	🔴 **CRITICAL**
D-3	**Bullock Prepares Her Own Contract-Year Reports**	Rose Bullock prepared FY 17/18 ARER (primary). She returned as sole preparer for FY 20/21, completing it 6/30/2022 — 12 months after fiscal year end. She is also the preparer of the state-filed FY 23/24 RER, now titled Deputy Director of Administration.	**Bullock is simultaneously (a) the administrative hub for PEI contractor management, (b) the person who managed contract execution and payments, and (c) the person who reports those expenditures to the state. In FY 23/24 specifically, she reports on contracts administered under the 2023 RFP — a procurement she helped run. This is a textbook internal controls failure. The same person cannot administer contracts and certify expenditures on those contracts.**	🔴 **CRITICAL**
D-4	**Dunamis Absent from All ARERs Despite Active Contract**	Dunamis was BOS-approved Oct 5, 2021 at $285K/year. The FY 20/21 ARER (filed June 2022, covering July 2020–June 2021) does not list Dunamis. The FY 21/22 ARER is missing entirely. Dunamis is gone from FY 23/24.	**The Dunamis contract approval date (Oct 2021) falls squarely within FY 21/22. It should appear in the FY 21/22 ARER and FY 22/23 ARER. Its complete absence from available ARERs — combined with the missing FY 21/22 ARER — means there is no state reporting record of what Dunamis actually did or was paid. The 3-Year Plan 23-26 merely states Dunamis 'chose not to contract,' covering $570K+ in contract years with a single passive phrase.**	🟡 **HIGH**

#	Category	What the Records Show	The Problem / Significance	Impact
D-5	**FY 20/21 Late Filing — 12 Months Post-Year-End**	The FY 20/21 ARER was completed June 30, 2022. The fiscal year it covers ended June 30, 2021. DHCS regulations require filing by January 1 of the following fiscal year (6 months).	**A 12-month delay is double the allowable filing period. This delay conveniently means the ARER covering the year just before Dunamis's activation was filed after Dunamis was already under contract. The preparer is Rose Bullock — who is herself the administrative contact for Dunamis.**	🟡 **HIGH**
D-6	**Medi-Cal FFP = $0 for PEI Across All Years**	Every ARER from FY 17/18 through FY 23/24 reports $0.00 Medi-Cal FFP for PEI. In the FY 23/24 state-filed RER, Medi-Cal FFP is $303,840 for CSS but $0 for PEI.	**PEI contractors serving eligible Medi-Cal beneficiaries should qualify for federal matching funds. A consistent $0 FFP for PEI across 6+ years while CSS successfully claims $303K in FFP in a single year is anomalous. Either (a) no PEI services were delivered to Medi-Cal-eligible individuals (inconsistent with the populations served), or (b) the county never billed federal matching funds it was entitled to receive, or (c) PEI billing records are incomplete.**	🟡 **HIGH**
D-7	**PEI Expenditure Spike: $459K → $804K**	PEI spending declined from FY 18/19 ($533K) through FY 20/21 ($459K). After the 2023 RFP administered by Jauregui/Bullock, FY 23/24 PEI spends $804K — a 75% increase. New contractor Happy Camp accounts for ~$120K alone.	**The spike follows the procurement where Schlieter's rigorous 2022 RFA was replaced by Jauregui's degraded 9-page RFP. Four contractors disappeared; new ones appeared. A 75% PEI spending increase in one year after a procurement process with no public rubric and no perjury certification demands explanation. Where did the money go in FY 21/22 and FY 22/23 during the gap year?**	🟡 **HIGH**

#	Category	What the Records Show	The Problem / Significance	Impact
D-8	**Happy Camp as New Multi-Contract Entity**	The FY 23/24 state-filed RER shows 'Happy Camp' appearing 5 times across different PEI categories: Prevention (Adults), Access & Linkage, SDR, Outreach, and Prevention (Youth) — totaling approximately $120,699.	**Happy Camp has no documented history in any ARER or planning document before FY 23/24. It was not in the 2022 RFA, was not an approved contractor under the 3-Year Plan 20-23, and does not appear in BOS contract approvals reviewed to date. Its sudden multi-category presence warrants a Public Records Request for its contract documents, invoices, and RFP proposal.**	🟢 **MEDIUM**
D-9	**Prudent Reserve Collapse: $1.75M → $692K**	Prudent Reserve: FY 17/18 ends at $1.581M; FY 18/19 ends at $1.747M; FY 19/20 begins drawdown of $1.054M, ending at $692K; FY 20/21 stable at $692K; FY 23/24 ends at $879K after $14K adjustment.	**The $1.054M drawdown in FY 19/20 is dramatic and unexplained in available documents. It occurs simultaneously with a PEI spending decline, suggesting the reserve was used to cover a budget shortfall — potentially related to the repayment liability identified in other investigation documents. The $14,360 negative 'Local Prudent Reserve Adjustment' in FY 23/24 has no documented basis.**	🟢 **MEDIUM**
D-10	**FY 23/24 New CSS Program: Telehealth Expansion ($754K)**	FY 23/24 state-filed RER shows 'Telehealth Expansion' as a CSS program at $557,973 MHSA + $196,812 Medi-Cal FFP = $754,785. This is the single largest CSS line item in the year.	**Telehealth Expansion does not appear in any prior ARER or planning document. It is not listed in the 3-Year Plan 23-26 PEI or CSS program descriptions reviewed to date. A $754K program appearing without planning document authorization warrants a PRR for its contract, BOS approval, and MHSOAC authorization status.**	🟢 **MEDIUM**

PART 6: ARER-SPECIFIC DEPOSITION QUESTIONS

Target: Rose Bullock (Deputy Director of Administration, ARER Preparer)

QA1 [BULLOCK]: ***Ms. Bullock, you signed the FY 2017/18 ARER as preparer. That document shows a completion date of January 9, 2018. The fiscal year it covers runs through June 30, 2018. Can you explain how this document was completed six months before the fiscal year ended?***

Purpose: Forces acknowledgment of the impossible filing date. Either the date is wrong (raising authenticity concerns) or the document was fabricated with estimated figures.

QA2 [BULLOCK]: ***You prepared the FY 2020/21 ARER, which was completed on June 30, 2022 — twelve months after the fiscal year ended. Regulations require filing within six months. What caused the delay?***

Purpose: Establishes that Bullock was responsible for the late filing covering the year just before Dunamis activated. Forces her to explain the gap.

QA3 [BULLOCK]: ***In your role as Administrative Services Manager, did you have any involvement in authorizing payments to PEI contractors during FY 2020/21?***

Purpose: Establishes dual role: she paid the contractors AND certified the expenditures to the state.

QA4 [BULLOCK]: ***Siskiyou County has twelve MHSA reports on file with the BHSOAC. Comparable counties have thirteen. I don't see an ARER for FY 2021/22. Was one prepared for that year?***

Purpose: Forces her to account for the missing ARER covering Dunamis's first full year.

QA5 [BULLOCK]: ***Dunamis received a BOS-approved contract of $285,000 in October 2021. That contract period falls within FY 2021/22. Why does Dunamis not appear on the FY 2021/22 ARER?***

Purpose: Directly confronts the gap between known contract activity and missing expenditure documentation.

QA6 [BULLOCK]: ***The FY 2023/24 state RER that you signed shows a contractor identified as 'Happy Camp' receiving payment across five different program categories totaling approximately $120,699. When was Happy Camp first contracted by the county for PEI services?***

Purpose: No prior planning document or ARER shows Happy Camp. Forces her to produce contract documentation.

QA7 [BULLOCK]: ***Every ARER from FY 2017/18 through FY 2023/24 shows zero Medi-Cal FFP claimed for PEI services. Yet in FY 2023/24 the county claimed $303,840 in Medi-Cal FFP for CSS. Why were no federal matching funds claimed for PEI in any year?***

Purpose: Exposes systematic under-billing or indicates PEI services were not delivered to Medi-Cal eligible populations as represented.

Target: Sarah Collard (Director HHS, Plan Signatory)

QA8 [COLLARD]: ***The FY 2021/22 Annual Revenue and Expenditure Report for Siskiyou County does not appear to have been filed with the BHSOAC. As Director, you are the authorizing official for these documents. Did you authorize the preparation and submission of the FY 2021/22 ARER?***

Purpose: Establishes whether the omission was deliberate or negligent at the director level.

QA9 [COLLARD]: ***The ARER is a state compliance document certified under penalty of perjury. If the FY 2021/22 ARER was never filed, would that constitute a reporting violation under the MHSA?***

Purpose: **Establishes the legal stakes of the missing document.**

PART 7: PRIORITY PUBLIC RECORDS REQUESTS — ARER-RELATED

Based on this analysis, the following additional documents should be obtained via Public Records Request or formal discovery:

PRR-A1: **FY 2021/22 ARER (if it exists)**

Request directly from county Behavioral Health and separately from DHCS. If county claims it was filed but is not publicly posted, request date of filing and DHCS receipt confirmation.

PRR-A2: **FY 2022/23 ARER or RER**

Not confirmed in BHSOAC database. Request filing status from both county and DHCS.

PRR-A3: **Rose Bullock's ARER preparation documentation**

All workpapers, source records, and supporting documentation used to prepare FY 17/18, FY 20/21, and FY 23/24 ARERs.

PRR-A4: **Happy Camp contract documentation**

Full contract, proposal (if via RFP), BOS approval, and invoices for FY 23/24. Happy Camp has no prior documented history.

PRR-A5: **Telehealth Expansion CSS contract**

The $754,785 Telehealth Expansion line item in FY 23/24 CSS is the largest single program that year. No prior planning document references it. Request contract and authorization.

PRR-A6: **DHCS correspondence re: late filing or non-filing**

Any correspondence between Siskiyou County and DHCS regarding the FY 2021/22 ARER, late filing penalties, or compliance notices.

PRR-A7: **Prudent Reserve drawdown documentation**

Authorization documentation for the $1.054M FY 19/20 Prudent Reserve drawdown — the largest single-year reserve reduction in the available record.

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